Memorandum

To: Design / Engineering Consultants

From: Mike Hanni

Consultant Services Accountant, phone number 801/965-4138

Date: January 27, 2009

Re: Travel Information—Mileage, Lodging and Meals per Diem

The Utah Department of Transportation (UDOT) uses the Federal Government's General Services Administration (GSA) travel rates for calculating domestic maximum per diem, lodging and mileage reimbursement. These rates are used as a basis for determining travel allowances that may be necessary as part of the direct cost of a UDOT project.

For insurance purposes, all travel for UDOT business that is reimbursed by the State must have prior approval by an appropriate authority such as a UDOT Project Manager or the Comptroller's office.

Reimbursements will be honored if the travel is necessary and directly related to performing contract services for a UDOT project and is within the following guidelines:

Employee Privately Owned Vehicle Mileage Reimbursements

Based on the Federal Travel Regulation Amendment 2003-6 effective January 1, 2009, the employee privately owned vehicle mileage reimbursement allowance is 55.0 cents per mile. This is the maximum mileage reimbursement rate for employees using their own personal vehicles for project related services.

Consulting firm employees, using their own private vehicle for project related business, are allowed to use only the 55.0 cents per mile allowance. This is the _maximum_ mileage reimbursement rate for employees using their own personal vehicles. If your firm has a standard reimbursement policy and rate for employee private vehicle usage, you should use that policy/rate, unless it exceeds the **55.0** cents per mile. **You must be consistent in your billing practices.** Allowable costs cannot exceed the amounts actually reimbursed to the employee.

Consulting companies should not include additional direct costs in their estimates or billings for direct mileage unless after the project has started, company employees use their own personal vehicles and these costs are reimbursed to the employee. Unless your company's standard practice is to bill vehicle costs direct and you have a cost accounting system that develops the rates, you should continue to include them in your indirect cost overhead rate.

<u>Per Diem Lodging, Meals and Incidental Expenses</u>

Effective January 1, 2009

The maximum rates listed below are lodging and meal rates for various Utah locations prescribed under section 301-11 of the Federal Travel Regulations. The Utah Department of Transportation also uses these same rates as guidelines for contract project work.

The per diem, lodging, meals and incidental expense rates are the *maximum* allowable rates. If your company's standard rates are lower than these rates, your company policy governs the maximum amount allowable for reimbursement. Partial travel days should be prorated.

Travel expenses for projects currently under contract should be addressed to your Contract Specialist.

Meals & Incidental Expenses	$39	$44	$49	$54	$59	$64
Breakfast	7	8	9	10	11	12
Lunch	11	12	13	15	16	18
Dinner	18	21	24	26	29	31
Incidentals	3	3	3	3	3	3

Primary Destination	County Tax Rate	Maximum Lodging (Including taxes)	Meals and Incidental Expenses	Total Maximum per Diem	First & Last Day M&IE
Park City (Apr 1 - Dec 31)	Summit 10.45%	$91.00 $100.51	$64.00	$144.00 $164.51	$48.00
Park City (Jan 1 – Mar 31)	Summit 10.45%	$164.00 $181.14	$64.00	$214.00 $245.14	$48.00
Provo	Utah 11.00%	$86.00 $95.46	$49.00	$127.00 $144.46	$36.75
Salt Lake City (Apr 1 – Dec 31)	Salt Lake and Tooele 11.60%	$102.00 $113.83	$54.00	$148.00 $167.83	$40.50
Salt Lake City (Jan 1 – Mar 31)	Salt Lake and Tooele 11.60%	$116.00 $129.46	$54.00	$161.00 $183.46	$40.50
Cities not listed use standard CONUS rate	Counties not listed use standard CONUS rate + Local Tax	$70.00 **	$39.00	$109.00 **	$29.25

**Sales tax for cities not listed can be calculated by using the Utah State Tax Commission sales tax tables found at http://tax.utah.gov/sales/rates.html . Room tax rates are calculated by adding the general sales and the transient room tax rates together.